

EXHIBIT B

JRM B10 (Official Form 10) (10/05)

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEVADA (LAS VEGAS)		PROOF OF CLAIM
Name of Debtor USA Commercial Mortgage Company	Case Number 06-10725-LBR	
NOTE This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property) Premiere Holdings, Inc. Defined Benefit Pension Plan & Trust	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Name and address where notices should be sent c/o Scott D. Fleming Esq. Hale Lane Peck Dennison and Howard 3930 Howard Hughes Parkway 4th Floor Las Vegas Nevada 89169		THIS SPACE IS FOR COURT USE ONLY
Telephone number 702-222-2500		
Last four digits of account or other number by which creditor identified debtor: Account ID 308		Check here if this claim <input type="checkbox"/> replaces a previously filed claim, dated _____ <input type="checkbox"/> amends
1 Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input checked="" type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries and compensations (fill out below) Last four digits of SS # _____ Unpaid compensations for services performed from _____ (date) to _____ (date)		
2 Date debt was incurred See Attachment A		3 If court judgment, date obtained
4 Classification of Claim Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations. Unsecured Nonpriority Claim \$ Unknown (see Attachment A) a) Check this box if a) there is no collateral or lien securing your claim or b) Your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority. Unsecured Priority Claim _____ Check this box if you have an unsecured claim, all or part of which is entitled to priority. Amount entitled to priority _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) <input type="checkbox"/> Wages, salaries or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business whichever is earlier — 11 U.S.C. § 507(a)(4) <input type="checkbox"/> Contributions to an employee benefit plan — 11 U.S.C. § 507(a)(5) Secured Claim <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral \$ _____ Amount of arrearage and other charges at time case filed included in secured claim if any \$ _____ <input type="checkbox"/> Up to \$2,225* of deposits toward purchase lease or rental of property or services for personal family or household use — 11 U.S.C. § 507(a)(7) <input type="checkbox"/> Taxes or penalties owed to governmental units 11 U.S.C. § 507(a)(8) *Amounts are subject to adjustment of 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.		
5 Total Amount of Claim at Time Case Filed \$ Unknown (unsecured) _____ (secured) _____ (priority) _____ \$ Unknown (Total) <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
6 Credits The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 7 Supporting Documents Attach copies of supporting documents such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 8 Date-Stamped Copy To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		THIS SPACE IS FOR COURT USE ONLY
Date: November 9, 2006 Sign and print the name and title if any of the creditor or other person authorized to file this claim (attach copy of power of attorney if any): /s/ Scott D. Fleming Esq.		

USA CMC

 1072501277

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571